



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

November 29, 2012

**Via E-mail**

Robert Ritch  
President  
Sagetree Acquisition Corporation  
9111 Cross Park Drive  
Suite D200  
Knoxville, Tennessee 37923

**Re: Sagetree Acquisition Corporation  
Form 10  
Filed May 30, 2012, as amended  
File No. 000-54722**

Dear Mr. Ritch:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Geoff Kruczek for

Amanda Ravitz  
Assistant Director

cc (via e-mail) Lee W. Cassidy